

NGQUSHWA LOCAL MUNICIPALITY

(EC126)

FINAL MTREF BUDGET

2018/2019

TABLE OF CONTENTS

PART ONE

EXECUTIVE SUMMARY

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise basic services for indigent households. The budget must indicate all allocations from made to the municipality through Division of Revenue Act (DoRA).

In view of the aforementioned, the following budget indicators and tables represent a consolidated overview of the proposed 2018/19 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:

Consolidated overview:

1. Introduction

Ngqushwa Municipality has implemented mSCOA I July 2017, this means that the municipality has complied with the treasury set deadline to go live in July 2017.With this changed reform the municipality got and used the opportunity to align the budget to each function and individual items, and justifying the actual needs per item.

2. National Treasury Circulars

Municipal Budget Circular no. 89 & 91 for the 2018/19 MTREF

3. Macroeconomic performance and projections 2017 to 2021

2017/18	2018/19	2019/201	2020/2021
5.3%	5.3%	5.4%	5.5%

4. Local Government Bargaining Council

Collective Bargaining Council Agreement for 2018/19 financial year has not yet been finalised, however for draft budget purposes an interim provision of 6.5% has been made for salaries

The Budget pertaining to Employee Related Costs will be performed by the Budget Office in conjunction with HR. (Current as well as proposed new positions).

5. Insurance for Council assets

Interim provision of 11.5 %

6. Eskom

Electricity tariff increase 6.8%

7. Amathole District Municipality

Water tariff increase 5.3%

OPERATING BUDGET

Operating Budget	**ORIGINAL BUDGET 2017/18**	**ADJUSTED BUDGET 2017/18**	**OPERATING BUDGET 2018/19**
Total Revenue	R 138 739 969	R 170 027 177	R 170 561 265
Less: Operating Expenditure	R 137 143 786	R 156 493 118	R 137 880 697
Less: Capital Transfers	R 30 401 022	R 36 182 297	R 32 680 568
(Deficit)	**(R 23 098 238)**	**(R 23 098 238)**	**(R 0)**

Included in the abovementioned "Total Revenue" 2018/2019, is an amount of R27 454 000 that relates to MIG and DOE grants. **CAPITAL BUDGET**

Capital Budget	**ORIGINAL CAPITAL BUDGET 2017/18**	**ADJUSTED CAPITAL BUDGET 2017/18**	**CAPITAL BUDGET 2018/19**
Capital Budget	R 30 401 022	R 36 182 297	R 32 680 568
Sources of Funding			
MIG/DOE	R 24 691 350	R 34 140 793	R 26 347 900
Own Funds	5 709 672	R 2 041 504	R 6 332 668
Total Cap Program	**R 30 401 022**	**R 36 182 297**	**R 32 680 568**

- The 2018/19 Total Revenue has increased by R **534 088** compared to 2017/18 Adjustments budget.
- The operating expenditure for 2018/19 financial year has decreased by **R 18 612 421.**
- The capital budget has decreased by **R 3 501 729** for 2018/19 compared to Adjustment budget.

2. Purpose

The purpose of the report is to present the draft MTREF Budget for 2018-2019 financial year to Council for approval.

3. **Legal and Statutory requirements**

In terms of Section 24 (1) of the MFMA 56 of 2003, the Mayor of a Municipality must for each financial year table the Annual budget at a Council meeting at least 30 days before the start of the financial year.

4. Recommendations:

It is recommended that:

- The Council of Ngqushwa Local Municipality approve and adopt in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003):
- The final mScoa compliant budget of the Municipality for the financial year 2018/19 and single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management

The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2018:

- 2018/2019 Final tariffs

Approve the following Final budget related Policies in line with section 17

(2) (e) when Annual Budget is tabled in terms of 24 2(v):

- Approved final reviewed budget policy
- Approved final reviewed Virement policy
- Approved final reviewed Credit control, debt Collection, Impairment and Bad Debt Write Off policy
- Approved final reviewed Cash and Investment policy
- Approved final reviewed Expenditure policy
- Approved final reviewed Property rates policy
- Approved final reviewed Indigent policy
- Approved final reviewed Supply Chain Management policy
- Approved final reviewed Asset Management policy
- Approved final reviewed Insurance policy
- Approved final reviewed tariff policy
- Approved final reviewed subsistence and travel allowance policy
- Approved final Inventory Management policy
- Approved final Contracts Management policy
- Approved final Irregular, Fruitless, Unauthorized and Wasteful policy

5. SUMMARY OF A1 SCHEDULES FOR 2018-2019

6. TARIFF SUMMMARY 2018/19

- The Municipality is generating its internal revenue from rates, refuse, rentals and other sources.

2018/19 Tariff Increases:

- The estimated increase for draft tariffs for 2018/19 is at 5.3% as set by National Treasury, this percentage is in line with inflation rate.
- The tariffs depicted in the following tables are excluding VAT:

TARIFF STRUCTURE 2018/2019

		TARIFFS 2017/2018	Increase	TARIFFS 2018/2019
1	RATES			
	Annual rates of cent in the rand will be levied on all valued properties as follows.			
1.1	Commercial, Industrial and Special Properties	R 0.0181	5.3%	R 0.0191
1.2	Residential / Vacant land	R 0.0090	5.3%	R 0.0095
1.3	Municipal	R 0.0000	5.3%	R 0.0000
	(NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)			
1.4	**Farming**			
1,4,1	Bona -fide agricultural land	R 0.0065	-63.0%	R 0.0024
1.4.2	PIS (Public Infrastructure Services)	R 0.0023	2.0%	R 0.0024
1.4.3	Eco Tourism	R 0.0350	5.3%	R 0.0369
1.4.4	Game / Hunting	R 0.0350	5.3%	R 0.0369
1.4.5	Farms (with Housing or another non- agricultural property development)	R 0.0181	5.3%	R 0.0190
1.4.6	Other development – as per business in 1 above			
	Farms (non-agricultural with mixed usage e.g school, clinics & informals)	R 0.0181	5.3%	R 0.0190
1.5	Land with improvement (Government Properties)	R 0.0350	5.3%	R 0.0369
1.6	Vacant Land (Government Properties) including farms	R 0.0463	5.3%	R 0.0487
1.7	Informal properties (those without or secure title deeds) - exemted			
1.8	HIV/AIDS Households & Hospice - exempted			
1.9,	Property Owners who are 100% indigent - exempted			
1.10	Property owners who are 60yrs or older & earn R42 000 or less per annum - exemptred			
1.11	Bell/ Bodium/ Durban Mission/ Glenmore/ Gqumashe/ Newtondale/ Wooldridge/ Low Cost Housing/ - exempted (Government Properties are excluded and not Exempted)			
1.12	Places of Worship - exempted			

2 REFUSE REMOVAL SERVICE	2017/2018		2018/2019
2.1 Refuse removal: Basic charge/month	R 28	5.3%	R 29
2.2 Refuse removal: Businesses/month	R 104	5.3%	R 110
2.3 Refuse removal: Households/month	R 77	5.3%	R 81
2.4 Nompumelelo Hospital	R 6 395	5.3%	R 6 734
2.5 Refuse removal flats (regarded as business)	R 104	5.3%	R 110
2.6 Mpekweni Beach Resort	R 5 289	5.3%	R 5 569
2.7 Fish River Sun	R 7 874	5.3%	R 8 291
2.8 B & B and Flats	R 104	5.3%	R 110
Exclusive of vat:			

3 CEMETERY FEES	2017/2018		2018/2019
3.1 Person resident in the town at the time of death			
3.2 Adult per site	R 328	5.3%	R 345
3.3 Child per site	R 106	5.3%	R 112
Digging of grave by the municipality	R 568	5.3%	R 598
For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years			
Exclusive of vat:			

4 HALL HIRE	2017/2018		2018/2019
4.1 Hamburg Hall Hire p/day	R 837	5.3%	R 882
4.2 Hamburg Hall Hire - Refundable deposit	R 284	5.3%	R 299
4.3 Ncumisa Kondlo Indoor Sport Centre p/day	R 2 525	5.3%	R 2 659
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit	R 900	5.3%	R 948
Exclusive of vat:			

5 POUND FEES	2017/2018		2018/2019
Transport fee for all animals			
5.1 Delivery to the pound one or more to the pound, per km	R 10	5.3%	R 10
5.2 Herding by private person, per km	R 6	5.3%	R 7
Subsistence Fee (per Head, per Day)			R 0
5.3 Horses , Donkey, Pigs, Sheep and Goats	R 17	5.3%	R 18
Pound Fees (Per Herd)			R 0
5.4 Horses , Donkey, Pigs, Sheep and Goats	R 37	5.3%	R 39
5.5 Sheep and Goats	R 20	5.3%	R 21

6 BUILDING INSPECTION FEES	2017/2018		2018/2019
6.1 Dwelling	R 3 389	5.3%	R 3 568
6.2 Outbuilding	R 2 816	5.3%	R 2 966
6.3 Flat,Townhouse and Hotels	R 3 793	5.3%	R 3 994
6.4 Shops	R 3 792	5.3%	R 3 993
6.5 Offices	R 3 792	5.3%	R 3 993
6.6 Carports	R 990	5.3%	R 1 042
6.7 Pools	R 990	5.3%	R 1 042
6.8 Patios,Pergolas and Sun Decks	R 990	5.3%	R 1 042
Factories and warehouses:			
6.9 First 5000m2	R 2 526	5.3%	R 2 660
6.10 Over 5000m2	R 2 129	5.3%	R 2 242
6.11 Drainage only plans	R 977	5.3%	R 1 029
6.12 Street Deposit	R 180	5.3%	R 189
6.13 Minimum Building Plan fee Excl. VAT	R 1 059	5.3%	R 1 115
Exclusive of vat:			

		2017/2018		2018/2019
7	**TOWN PLANNING FEES**			
7.1	Land Use Application Type	R 1 733	5.3%	R 1 825
	Rezoning Application			
7.2	Erven 0 – 2500 m2	R 1 733	5.3%	R 1 825
7.3	Erven 2501 - 5000 m2	R 2 749	5.3%	R 2 895
7.4	Erven 5001 – 10 000 m2	R 5 380	5.3%	R 5 665
7.5	Erven 1 ha – 5 ha	R 10 461	5.3%	R 11 016
7.6	Erven over 5 ha	R 15 261	5.3%	R 16 070
7.7	Advertising Fees	R 1 196	5.3%	R 1 259
	Application for departure from building lines and Spaza Shop application fees:			
7.8	Erven smaller than 500 m2	R 251	5.3%	R 264
7.9	Erven 500 – 750m2	R 486	5.3%	R 512
7.10	Erven larger than 750 m2	R 974	5.3%	R 1 025
7.11	Departures other than building lines and spaza shops	R 1 733	5.3%	R 1 825
7.12	Advertising fee for temporary departures	R 1 733	5.3%	R 1 825
	Application for subdivision – application fees			
7.13	Basic Fees	R 1 733	5.3%	R 1 825
7.14	Advertisement fee	R 10 680	5.3%	R 11 246
7.15	Application for cell mast	R 263	5.3%	R 277
7.16	Zoning Certificate	R 68	5.3%	R 72
7.17	Extension of time	R 376	5.3%	R 395
7.18	Amendments to existing	R 1 733	5.3%	R 1 825
7.19	Spatial Development Framework Documents	R 119	5.3%	R 125
7.20	Town Planning Scheme – Document	R 119	5.3%	R 125
	Exclusive of vat:			

		2017/2018		2018/2019
8	**GENERAL TARIFFS**			
8.1	Clearance certificate	R 90	5.3%	R 95
8.2	Valuation certificate	R 90	5.3%	R 95
8.3	Dishonoured cheques			

Note The tariffs have been increased by 5.2% as per the circular 89 from National Treasury

PART TWO

7. EC126 A1 SCHEDULE 2018-2019 SUMMARY

The table below indicates the financial performance of the Municipality i.e. revenue (excluding capital grants) and expenditure by type. Capital recognised capital are showed on the bottom of the table.

Table A1 Budget Summary

EC126 Ngqushwa - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	10 722	17 137	25 753	25 691	27 331	27 331	–	28 780	30 305	31 911
Service charges	536	572	653	717	717	717	–	755	795	838
Investment revenue	820	1 255	1 129	2 566	2 566	2 566	–	2 702	2 845	2 996
Transfers recognised - operational	78 959	88 919	79 838	100 706	123 156	123 156	–	95 935	85 313	91 052
Other own revenue	5 804	6 317	18 640	8 413	8 413	8 413	–	16 041	16 870	17 764
Total Revenue (excluding capital transfers and contributions)	96 841	114 201	126 014	138 093	162 183	162 183	–	144 213	136 129	144 561
Employee costs	43 430	47 797	51 868	62 514	60 852	60 852	–	66 807	71 150	75 774
Remuneration of councillors	7 224	7 758	7 414	8 899	8 887	8 887	–	9 439	10 026	10 650
Depreciation & asset impairment	20 188	13 652	16 756	19 898	19 898	19 898	–	15 053	15 851	16 691
Finance charges	1 682	3 675	1 446	881	–	–	–	2 100	2 211	2 328
Materials and bulk purchases	–	–	6 012	3 176	2 613	2 613	–	1 911	1 998	2 104
Transfers and grants	–	–	57	500	–	–	–	25	27	28
Other expenditure	33 565	47 845	59 198	41 276	64 693	64 693	–	42 545	32 626	34 650
Total Expenditure	106 089	120 728	142 753	137 144	156 943	156 943	–	137 881	133 889	142 226
Surplus/(Deficit)	(9 248)	(6 527)	(16 739)	949	5 240	5 240	–	6 333	2 240	2 335
Transfers and subsidies - capital (monetary alloc	27 454	23 484	22 575	3 000	5 491	5 491	–	26 348	21 379	28 782
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	18 206	16 957	5 837	3 949	10 731	10 731	–	32 681	23 619	31 117
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	18 206	16 957	5 837	3 949	10 731	10 731	–	32 681	23 619	31 117
Capital expenditure & funds sources										
Capital expenditure	26 667	37 501	22 388	30 401	36 182	36 182	–	32 681	22 436	29 869
Transfers recognised - capital	24 763	23 484	19 475	24 793	34 242	34 242	–	26 348	21 379	28 782
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	10 171	–	–	–	–	–	–	–	–
Internally generated funds	1 905	3 847	2 913	5 608	1 940	1 940	–	6 333	1 057	1 087
Total sources of capital funds	26 667	37 501	22 388	30 401	36 182	36 182	–	32 681	22 436	29 869
Financial position										
Total current assets	21 219	34 393	38 455	6 861	10 731	10 731	–	0	1 183	1 248
Total non current assets	185 588	201 933	195 363	30 401	36 182	36 182	–	32 681	22 436	29 869
Total current liabilities	27 077	32 813	32 064	33 313	31 960	31 960	–	–	–	–
Total non current liabilities	5 666	9 868	3 191	–	–	–	–	–	–	–
Community wealth/Equity	174 063	193 645	198 567	3 949	10 731	10 731	–	32 681	23 619	31 117
Cash flows										
Net cash from (used) operating	19 584	26 114	28 447	52 627	50 826	50 826	–	78 864	72 227	82 302
Net cash from (used) investing	(26 688)	(24 181)	(23 033)	(31 214)	(28 027)	(28 027)	–	(63 811)	(56 377)	(29 869)
Net cash from (used) financing	(1 351)	(895)	(5 348)	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	164	1 201	1 266	21 413	22 799	24 061	–	16 253	32 103	84 536
Cash backing/surplus reconciliation										
Cash and investments available	164	1 201	1 262	–	–	–	–	31 130	33 941	35 742
Application of cash and investments	9 364	12 335	(4 048)	28 486	22 867	22 867	–	49 426	52 005	54 761
Balance - surplus (shortfall)	(9 200)	(11 134)	5 310	(28 486)	(22 867)	(22 867)	–	(18 296)	(18 064)	(19 019)
Asset management										
Asset register summary (WDV)	185 588	201 998	172 975	4 890	2 042	2 042		4 433	4 641	4 887
Depreciation	20 188	13 652	16 756	17 778	17 778	–		15 053	15 851	16 691
Renewal of Existing Assets	–	–	9 164	6 800	15 350	15 350		5 016	4 163	4 254
Repairs and Maintenance	1 325	3 811	10 672	2 987	2 213	2 213		1 810	1 748	1 840
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	6	6	6	6	6	6	6
Refuse:	–	–	–	–	–	–	2	2	2	2

Table A2 is the summary of revenue and expenditure by municipal vote

EC126 Ngqushwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Governance and administration		95 552	110 824	121 445	136 829	163 368	163 368	162 572	149 116	164 506
Executive and council		3 161	1 956	2 306	–	–	–	–	–	–
Finance and administration		92 391	108 868	119 138	136 829	163 368	163 368	162 572	149 116	164 506
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		2 889	2 779	2 888	514	556	556	586	617	650
Community and social services		2 889	2 779	2 888	514	556	556	586	617	650
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		25 318	23 509	20 502	2 979	2 979	2 979	6 592	6 920	7 287
Planning and development		25	25	27	36	36	36	91	96	101
Road transport		25 293	23 484	20 475	2 943	2 943	2 943	6 501	6 824	7 186
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		536	572	3 754	771	771	771	811	854	900
Energy sources		–	–	3 100	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	53	53	53	56	59	62
Waste management		536	572	653	717	717	717	755	795	838
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	124 295	137 685	148 589	141 093	167 674	167 674	170 561	157 508	173 343
Expenditure - Functional										
Governance and administration		74 717	79 058	104 932	97 046	114 308	114 308	94 311	87 373	92 816
Executive and council		20 609	28 576	47 372	24 979	42 830	42 830	28 080	19 136	20 311
Finance and administration		54 108	50 483	57 560	69 114	68 568	68 568	64 163	66 042	70 175
Internal audit		–	–	–	2 954	2 910	2 910	2 068	2 195	2 331
Community and public safety		9 043	13 456	14 449	4 946	5 014	5 014	5 390	5 960	6 307
Community and social services		9 043	11 052	12 133	1 842	2 486	2 486	2 127	2 649	2 787
Sport and recreation		–	–	–	792	792	792	994	899	957
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	2 403	2 316	2 311	1 735	1 735	2 269	2 412	2 563
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		15 414	15 936	13 345	21 523	22 432	22 432	19 881	21 130	22 480
Planning and development		5 292	3 036	4 329	8 314	5 979	5 979	6 081	6 468	6 881
Road transport		10 121	12 900	9 016	13 210	16 453	16 453	13 800	14 661	15 599
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		6 916	12 277	10 027	10 525	12 448	12 448	15 681	16 642	17 663
Energy sources		917	2 404	3 068	2 861	4 825	4 825	4 897	5 176	5 470
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		5 999	9 873	6 959	7 664	7 623	7 623	10 784	11 466	12 193
Other	4	–	–	–	3 103	2 742	2 742	2 618	2 784	2 960
Total Expenditure - Functional	3	106 089	120 728	142 753	137 144	156 943	156 943	137 881	133 889	142 226
Surplus/(Deficit) for the year		18 206	16 957	5 837	3 949	10 731	10 731	32 681	23 619	31 117

Table A3 is the summary of revenue and expenditure by municipal vote

EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - Executive and Council		3 161	1 956	2 306	–	–	–	–	–	–
Vote 2 - Finance and Administration		92 391	108 868	119 138	136 829	163 368	163 368	163 158	149 733	165 156
Vote 3 - Finance and Administration		–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		2 889	2 779	2 888	514	556	556	–	–	–
Vote 5 - Energy services		–	–	3 100	–	–	–	–	–	–
Vote 6 - Road Transport		25 293	23 484	20 475	2 943	2 943	2 943	6 501	6 824	7 186
Vote 7 - Other		–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		25	25	27	36	36	36	91	96	101
Vote 9 - Sport and Recreation		–	–	–	–	–	–	–	–	–
Vote 10 - Housing		–	–	–	–	–	–	–	–	–
Vote 11 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 12 - Waste Management		536	572	653	717	717	717	755	795	838
Vote 13 - Waste Water Management		–	–	–	53	53	53	56	59	62
Vote 14 - Null		–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	124 295	137 685	148 589	141 093	167 674	167 674	170 561	157 508	173 343
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Executive and Council		20 609	28 576	47 372	–	–	–	35 104	26 961	28 568
Vote 2 - Finance and Administration		54 108	50 483	57 560	68 067	68 789	68 789	63 793	65 754	69 868
Vote 3 - Finance and Administration		–	–	–	254	254	254	370	288	306
Vote 4 - Community and Social Services		9 043	11 052	12 133	–	–	–	–	–	–
Vote 5 - Energy services		917	2 404	3 068	–	–	–	–	–	–
Vote 6 - Road Transport		10 121	12 900	9 016	39 526	63 142	63 142	13 800	14 661	15 599
Vote 7 - Other		–	–	–	3 104	2 742	2 742	2 618	2 784	2 960
Vote 8 - Planning and Development		5 292	3 036	4 329	8 314	5 979	5 979	6 081	6 468	6 881
Vote 9 - Sport and Recreation		–	–	–	792	792	792	994	899	957
Vote 10 - Housing		–	2 403	2 316	2 281	1 735	1 735	2 269	2 412	2 563
Vote 11 - Internal Audit		–	–	–	2 954	2 906	2 906	2 068	2 195	2 331
Vote 12 - Waste Management		5 999	9 873	6 959	11 852	10 604	10 604	10 784	11 466	12 193
Vote 13 - Waste Water Management		–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	106 089	120 728	142 753	137 144	156 943	156 943	137 881	133 889	142 226
Surplus/(Deficit) for the year	2	18 206	16 957	5 837	3 949	10 731	10 731	32 681	23 619	31 117

The table A4 below indicates indicate the budget financial performance (revenue and expenditure by source)

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	10 722	17 137	25 753	25 691	27 331	27 331	–	28 780	30 305	31 911
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	536	572	653	717	717	717	–	755	795	838
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		225	193	147	543	543	543	–	572	603	634
Interest earned - external investments		820	1 255	1 129	2 566	2 566	2 566	–	2 702	2 845	2 996
Interest earned - outstanding debtors		2 437	3 278	3 778	4 125	4 125	4 125	–	4 343	4 573	4 816
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		733	623	589	836	836	836	–	3 900	4 085	4 302
Licences and permits		1 676	1 639	1 605	1 773	1 773	1 773	–	2 249	2 368	2 494
Agency services		334	316	344	483	483	483	–	509	536	565
Transfers and subsidies		78 959	88 919	79 838	100 706	123 156	123 156	–	95 935	85 313	91 052
Other revenue	2	209	269	12 178	280	280	280	–	4 468	4 705	4 954
Gains on disposal of PPE		191	–	–	372	372	372	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		96 841	114 201	126 014	138 093	162 183	162 183	–	144 213	136 129	144 561
Expenditure By Type											
Employee related costs	2	43 430	47 797	51 868	62 514	60 852	60 852	–	66 807	71 150	75 774
Remuneration of councillors		7 224	7 758	7 414	8 899	8 887	8 887		9 439	10 026	10 650
Debt impairment	3	1 888	1 963	1 751	3 200	3 200	3 200		2 170	2 285	2 406
Depreciation & asset impairment	2	20 188	13 652	16 756	19 898	19 898	19 898	–	15 053	15 851	16 691
Finance charges		1 682	3 675	1 446	881	–	–	–	2 100	2 211	2 328
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8	–	–	6 012	3 176	2 613	2 613	–	1 911	1 998	2 104
Contracted services		–	–	44 017	21 894	38 783	38 783	–	23 482	14 211	15 237
Transfers and subsidies		–	–	57	500	–	–	–	25	27	28
Other expenditure	4, 5	31 677	45 657	13 430	16 182	22 710	22 710	–	16 893	15 131	17 008
Loss on disposal of PPE		–	225	–	–	–	–	–	–	–	–
Total Expenditure		106 089	120 728	142 753	137 144	156 943	156 943	–	137 881	133 889	142 226
Surplus/(Deficit)		(9 248)	(6 527)	(16 739)	949	5 240	5 240	–	6 333	2 240	2 335
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		27 454	23 484	22 575	3 000	5 491	5 491	–	26 348	21 379	28 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		18 206	16 957	5 837	3 949	10 731	10 731	–	32 681	23 619	31 117
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		18 206	16 957	5 837	3 949	10 731	10 731	–	32 681	23 619	31 117
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		18 206	16 957	5 837	3 949	10 731	10 731	–	32 681	23 619	31 117
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		18 206	16 957	5 837	3 949	10 731	10 731	–	32 681	23 619	31 117

- The above Table indicates the revenue by source for the municipality. From the above table one can see that the main sources of revenue for the municipality are:
  1. Property rates
  2. Service charges (refuse removal)
  3. Investment revenue
  4. Operational transfer recognised as per DORA Bill
  5. And other revenue (i.e traffic fines, agency fees, toilets, hall hire, licence and permits etc)

Table A5 Summary of Capital expenditure by vote

Table A5 Summary of Capital expenditure by vote

EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional											
Governance and administration		601	2 673	1 747	4 743	1 940	1 940	–	4 318	4 536	4 776
Executive and council		–	–	–	320			–	10	–	–
Finance and administration		601	2 673	1 747	4 423	1 940	1 940	–	4 308	4 536	4 776
Internal audit		–	–	–				–	–	–	–
Community and public safety		25	81	394	3 438	3 065	3 065	–	3 400	4 500	5 285
Community and social services		25	81	394	3 438	2 978	2 978	–	1 500	4 500	5 285
Sport and recreation		–	–	–		87	87	–	1 900	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		26 041	34 747	20 247	19 077	27 278	27 278	–	19 631	13 400	13 408
Planning and development		–	–	–	5 305	4 724	4 724	–	15	–	–
Road transport		26 041	34 747	20 247	13 772	22 554	22 554	–	19 616	13 400	13 408
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	3 143	3 900	3 900	–	5 332	–	6 400
Energy sources		–	–	–	3 000	3 900	3 900	–	5 332	–	6 400
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	143	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	26 667	37 501	22 388	30 401	36 182	36 182	–	32 681	22 436	29 869
Funded by:											
National Government		24 763	23 484	19 475	24 793	34 242	34 242	–	26 348	21 379	28 782
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	24 763	23 484	19 475	24 793	34 242	34 242	–	26 348	21 379	28 782
Public contributions & donations	5	–	–	–	–	–	–	–	–	–	–
Borrowing	6	–	10 171	–	–	–	–	–	–	–	–
Internally generated funds		1 905	3 847	2 913	5 608	1 940	1 940		6 333	1 057	1 087
Total Capital Funding	7	26 667	37 501	22 388	30 401	36 182	36 182	–	32 681	22 436	29 869

Table A6 Budget statement of Financial Position

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash		164	1 201	1 262	–	–	–	–	–	–	–
Call investment deposits	1	–	–	–	–	–	–	–	31 130	33 941	35 742
Consumer debtors	1	2 712	7 828	21 660	1 143	–	–	–	(1 112)	(1 171)	(1 233)
Other debtors		18 074	25 095	11 783	5 718	10 731	10 731	–	(30 019)	(31 588)	(33 262)
Current portion of long-term receivables		–	–	405	–	–	–	–	–	–	–
Inventory	2	269	269	3 348	–	–	–	–	–	–	–
Total current assets		21 219	34 393	38 455	6 861	10 731	10 731	–	0	1 183	1 248
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		37 952	37 952	24 058	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	146 670	163 415	170 057	29 717	35 879	35 879	–	32 256	21 988	29 398
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	10	–	–	–	–	–	–
Intangible		966	566	1 248	674	303	303	–	425	448	471
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		185 588	201 933	195 363	30 401	36 182	36 182	–	32 681	22 436	29 869
TOTAL ASSETS		206 806	236 326	233 819	37 262	46 914	46 914	–	32 681	23 619	31 117
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	4 121	4 762	7 342	–	–	–	–	–	–	–
Consumer deposits		–	–	–	–	–	–	–	–	–	–
Trade and other payables	4	22 956	28 051	24 722	33 313	31 960	31 960	–	–	–	–
Provisions		–	–	–	–	–	–	–	–	–	–
Total current liabilities		27 077	32 813	32 064	33 313	31 960	31 960	–	–	–	–
Non current liabilities											
Borrowing		3 175	7 020	–	–	–	–	–	–	–	–
Provisions		2 491	2 848	3 191	–	–	–	–	–	–	–
Total non current liabilities		5 666	9 868	3 191	–	–	–	–	–	–	–
TOTAL LIABILITIES		32 743	42 681	35 255	33 313	31 960	31 960	–	–	–	–
NET ASSETS	5	174 063	193 645	198 564	3 949	14 954	14 954	–	32 681	23 619	31 117
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		174 063	193 645	198 567	3 949	10 731	10 731	–	32 681	23 619	31 117
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	174 063	193 645	198 567	3 949	10 731	10 731	–	32 681	23 619	31 117

Table A7 Budget statement of cash flow

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		8 065	–	33 220	20 545	26 891	26 891		58 798	61 893	65 173
Service charges		–	6 592	–	146	146	146		1 511	1 591	1 675
Other revenue		2 967	4 877	5 533	3 543	3 543	3 543		12 054	12 672	13 344
Government - operating	1	73 329	86 859	80 738	79 014	79 056	79 056		95 935	85 313	91 052
Government - capital	1	27 454	23 484	22 575	24 691	25 591	25 591		26 348	21 379	28 782
Interest		820	1 255	1 071	6 690	6 690	6 690		7 045	7 418	7 812
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(91 549)	(93 278)	(113 682)	(80 670)	(91 092)	(91 092)		(120 703)	(115 800)	(123 179)
Finance charges		(1 501)	(3 675)	(1 006)	(983)	–	–		(2 100)	(2 211)	(2 328)
Transfers and Grants	1	–	–	–	(350)	–	–		(25)	(27)	(28)
NET CASH FROM/(USED) OPERATING ACTIVITIES		19 584	26 114	28 447	52 627	50 826	50 826	–	78 864	72 227	82 302
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		44	347	138	–	–	–		–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–		–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–		–	–	–
Decrease (increase) in non-current investments		–	–	–	(395)	(395)	(395)		(31 130)	(33 941)	–
Payments											
Capital assets		(26 732)	(24 528)	(23 171)	(30 819)	(27 632)	(27 632)		(32 681)	(22 436)	(29 869)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(26 688)	(24 181)	(23 033)	(31 214)	(28 027)	(28 027)	–	(63 811)	(56 377)	(29 869)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(1 351)	(895)	(5 348)	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 351)	(895)	(5 348)	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(8 455)	1 037	66	21 413	22 799	22 799	–	15 053	15 851	52 433
Cash/cash equivalents at the year begin:	2	8 618	164	1 200	–	–	1 262	–	1 200	16 253	32 103
Cash/cash equivalents at the year end:	2	164	1 201	1 266	21 413	22 799	24 061	–	16 253	32 103	84 536

Table A8 Cash backed reserves reconciliations

EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available											
Cash/cash equivalents at the year end	1	164	1 201	1 266	21 413	22 799	24 061	–	16 253	32 103	84 536
Other current investments > 90 days		–	–	(4)	(21 413)	(22 799)	(24 061)	–	14 877	1 838	(48 794)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		164	1 201	1 262	–	–	–	–	31 130	33 941	35 742
Application of cash and investments											
Unspent conditional transfers		–	–	900	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	9 364	12 335	(4 948)	28 486	22 867	22 867	–	49 426	52 005	54 761
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		9 364	12 335	(4 048)	28 486	22 867	22 867	–	49 426	52 005	54 761
Surplus(shortfall)		(9 200)	(11 134)	5 310	(28 486)	(22 867)	(22 867)	–	(18 296)	(18 064)	(19 019)

Table A9 Budget Asset Management

EC126 Ngqushwa - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CAPITAL EXPENDITURE										
Total New Assets	1	25 667	37 501	31 552	23 601	20 832	20 832	27 665	18 272	25 615
Roads Infrastructure		24 763	15 300	14 218	12 277	11 928	11 928	15 300	9 236	9 154
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	4 000	3 000	3 900	3 900	5 332	–	6 400
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	143	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	1 009	641	441	441	975	1 027	1 081
Infrastructure		24 763	15 300	19 227	16 061	16 269	16 269	21 607	10 263	16 635
Community Facilities		–	8 986	4 728	3 258	2 978	2 978	1 500	4 500	5 285
Sport and Recreation Facilities		–	–	1 056	–	87	87	1 200	–	–
Community Assets		–	8 986	5 784	3 258	3 065	3 065	2 700	4 500	5 285
Heritage Assets		–	–	–	500	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 905	13 151	6 112	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		1 905	13 151	6 112	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	10	–	–	–	–	–
Servitudes		–	65	429	–	–	–	–	–	–
Licences and Rights		–	–	–	674	303	303	425	448	471
Intangible Assets		–	65	429	674	303	303	425	448	471
Computer Equipment		–	–	–	61	212	212	300	316	333
Furniture and Office Equipment		–	–	–	980	39	39	265	269	283
Machinery and Equipment		–	–	–	657	195	195	118	108	114
Transport Assets		–	–	–	1 400	750	750	2 250	2 369	2 495
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	9 164	6 800	15 350	15 350	5 016	4 163	4 254
Roads Infrastructure		–	–	9 164	6 800	15 350	15 350	4 316	4 163	4 254
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	9 164	6 800	15 350	15 350	4 316	4 163	4 254
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	700	–	–

ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure		35 994	17 842	53 620	84					
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure					143					
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure		23 053	38 394		641	441	441	975	1 027	1 081
Infrastructure		59 047	56 236	53 620	868	441	441	975	1 027	1 081
Community Facilities		7 440	20 016	11 281						
Sport and Recreation Facilities					138					
Community Assets		7 440	20 016	11 281	138	–	–	–	–	–
Heritage Assets										
Revenue Generating		37 952	37 952	24 058						
Non-revenue Generating										
Investment properties		37 952	37 952	24 058	–	–	–	–	–	–
Operational Buildings		80 184	87 163	82 767						
Housing		–	–		101	101	101	100	105	111
Other Assets		80 184	87 163	82 767	101	101	101	100	105	111
Biological or Cultivated Assets					10					
Servitudes										
Licences and Rights		966	631	1 248	674	303	303	425	448	471
Intangible Assets		966	631	1 248	674	303	303	425	448	471
Computer Equipment					81	212	212	300	316	333
Furniture and Office Equipment					980	39	39	265	269	283
Machinery and Equipment					657	195	195	118	108	114
Transport Assets					1 400	750	750	2 250	2 369	2 495
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	185 588	201 998	172 975	4 890	2 042	2 042	4 433	4 641	4 887
EXPENDITURE OTHER ITEMS										
Depreciation	7	20 188	13 652	16 756	17 778	17 778	–	15 053	15 851	16 691
Repairs and Maintenance by Asset Class	3	1 325	3 811	10 672	2 987	2 213	2 213	1 810	1 748	1 840
Roads Infrastructure		418	889	3 115	892	1 001	1 001	624	657	692
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	689	2 350	219	430	430	226	238	251
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		418	1 578	5 465	1 111	1 431	1 431	850	896	943
Community Facilities		–	49	–	19	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	49	–	19	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		907	2 184	5 207	267	101	101	131	138	145
Housing		–	–	–	–	–	–	–	–	–
Other Assets		907	2 184	5 207	267	101	101	131	138	145
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	125	121	121	78	82	87
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	150	–	–
Transport Assets		–	–	–	1 464	560	560	600	632	665
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		21 513	17 463	27 429	20 765	19 991	2 213	16 863	17 598	18 531

Other Supporting table schedules

EC126 Ngqushwa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Finance and Administration	Vote 3 - Finance and Administration	Vote 4 - Community and Social Services	Vote 5 - Energy services	Vote 6 - Road Transport	Vote 7 - Other	Vote 8 - Planning and Development	Vote 9 - Sport and Recreation	Vote 10 - Housing	Vote 11 - Internal Audit	Vote 12 - Waste Management	Vote 13 - Waste Water Management	Vote 14 - Null	Vote 15 - Null	Total
R thousand	1																
Revenue By Source																	
Property rates			18 780														28 798
Service charges - electricity revenue					755												755
Service charges - water revenue																	–
Service charges - sanitation revenue																	–
Service charges - refuse revenue																	–
Service charges - other																	–
Rental of facilities and equipment			343		229												572
Interest earned - external investments		2 702															2 702
Interest earned - outstanding debtors			4 343				–										4 343
Dividends received																	–
Fines, penalties and forfeits					20		3 880										3 900
Licences and permits					2 249												2 249
Agency services					509												509
Other revenue		–	1 787	1 564	870				447								4 668
Transfers and subsidies		96 935															96 935
Gains on disposal of PPE																	–
Total Revenue (excluding capital transfers and con		99 637	25 254	1 564	4 632	–	3 880	–	447	–	–	–	–	–	–	–	144 213
Expenditure By Type																	
Employee related costs		13 381	13 381				20 723		13 381								60 867
Remuneration of councillors		9 439															9 439
Debt impairment				2 170													2 170
Depreciation & asset impairment				15 063													15 063
Finance charges				2 100													2 100
Bulk purchases																	–
Other materials			1 911														1 911
Contracted services			5 871			9 393	8 219										23 482
Transfers and subsidies		25															25
Other expenditure		7 602	3 379		1 689		3 379		846								16 893
Loss on disposal of PPE																	–
Total Expenditure		30 426	24 522	19 322	1 689	9 393	38 326	–	14 226	–	–	–	–	–	–	–	137 881
Surplus/(Deficit)		69 211	10 732	(17 758)	2 743	(9 393)	(34 446)	–	(13 779)	–	–	–	–	–	–	–	6 333
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		25 346					–	–	–	–	–	–	–	–	–	–	25 346
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)							–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)							–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		94 557	10 732	(17 758)	2 743	(9 393)	(34 446)	–	(13 779)	–	–	–	–	–	–	–	32 681

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

EC126 Ngqushwa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP		3 161	1 956	2 306						
To be a financial viable municipality (self - sustainability)	Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	BTO		92 391	108 868	119 138						
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal vision and mission through Human Resources Management plan						136 829	163 368	163 368	162 572	149 116	164 506
Strives to ensure the creation of wealth using natural resources thereby promoting sustainable economic growth.	To create an enabling environment that promotes the development of the local economy and facilitate job creation			3 450	3 377	6 669	1 321	1 363	1 363	1 488	1 567	1 650
To manage quality basics services provisioning in order to ensure rendering of sustainable and affordable services to the communities of Ngqushwa by 2022 and beyond	To manage administration and implementation of capital projects for internal roads and community halls	QBSD		25 293	23 484	20 475	2 843	2 843	2 843	6 501	6 824	7 188
			2									
			1	124 295	137 685	148 589	141 093	167 674	167 674	170 561	157 508	173 343

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

EC126 Ngqushwa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP		20 609	28 576	47 372	27 932	27 932	27 932	27 932	27 932	27 932
To be a financial viable municipality (self - sustainability)	Ensuring sound financial planning and reporting through budget management best	BTO		54 108	50 483	57 560	69 114	68 568	68 568	64 163	66 042	70 175
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal vision and mission through											
Strives to ensure the creation of wealth using natural resources thereby promoting	To create an enabling environment that promotes the development of the local			20 335	26 365	28 805	26 888	26 182	26 182	29 770	31 855	33 811
To manage quality basics services provisioning in order to ensure rendering of	To manage administration and implementation of capital projects for internal roads and	OBSD		11 038	15 305	9 016	13 210	34 260	34 260	16 016	8 061	10 308
Allocations to other priorities												
Total Expenditure			1	106 089	120 728	142 753	137 144	156 943	156 943	137 881	133 889	142 226

EC126 Ngqushwa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP					320			10		–
To be a financial viable municipality (self - sustainability)	Ensuring sound financial planning and reporting through budget management best	BTO		601	2 673	1 747	4 423	1 940	1 940	4 308	4 536	4 776
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal vision and mission through											
Strives to ensure the creation of wealth using natural resources thereby promoting	To create an enabling environment that promotes the development of the local			25	81	394	7 575	7 127	7 127	3 415	4 500	5 265
							–	–	–			
To manage quality basics services provisioning in order to ensure rendering of	To manage administration and implementation of capital projects for internal roads and	OBSD		26 041	34 747	20 247	15 083	23 216	23 216	19 616	13 400	13 408
							3 000	3 900	3 900	5 332	–	6 400
		N O P										
Allocations to other priorities			3									
Total Capital Expenditure			1	26 667	37 501	22 388	30 401	36 182	36 182	32 681	22 436	29 869

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

EC126 Ngqushwa - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Governance and administration										
Executive and council		###########	###########	###########	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance and administration		###########	###########	###########	###########	###########	###########	###########	###########	###########
Internal audit										
Community and public safety										
Community and social services		###########	###########	###########	51433088.0%	55633088.0%	55633088.0%	58581600.0%	61686500.0%	64955900.0%
Sport and recreation										
Public safety										
Housing										
Health										
Economic and environmental services										
Planning and development		2543900.0%	2543900.0%	2726200.0%	3611541.0%	3611541.0%	3611541.0%	9106700.0%	9589400.0%	10097600.0%
Road transport		###########	###########	###########	###########	###########	###########	###########	###########	###########
Environmental protection										
Trading services										
Energy sources		0.0%	0.0%	###########	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water management										
Waste water management		0.0%	0.0%	0.0%	5320000.0%	5320000.0%	5320000.0%	5602000.0%	5898900.0%	6211500.0%
Waste management		53551600.0%	57192900.0%	65335500.0%	71730675.0%	71730624.0%	71730624.0%	75532300.0%	79535600.0%	83750900.0%
And so on for the rest of the Votes										

EC126 Ngqushwa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	164	1 201	1 266	21 413	22 799	24 061	–	16 253	32 103	84 536
Cash + investments at the yr end less applications - R'000	18(1)b	2	(9 200)	(11 134)	5 310	(28 486)	(22 867)	(22 867)	–	(18 296)	(18 064)	(19 019)
Cash year end/monthly employee/supplier payments	18(1)b	3	0.0	0.2	0.1	2.4	2.2	2.4	–	1.7	3.6	8.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	18 206	16 957	5 837	3 949	10 731	10 731	–	32 681	23 619	31 117
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	51.3%	43.1%	(6.0%)	0.2%	(6.0%)	(106.0%)	(0.7%)	(0.7%)	(0.7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	65.4%	47.7%	86.0%	70.3%	84.7%	84.7%	0.0%	158.8%	158.8%	158.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	16.8%	11.1%	6.6%	12.1%	11.4%	11.4%	0.0%	7.3%	7.3%	7.3%
Capital payments % of capital expenditure	18(1)c;19	8	100.2%	65.4%	103.5%	101.4%	76.4%	76.4%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	58.4%	2.8%	(79.7%)	56.4%	0.0%	(100.0%)	(390.1%)	5.2%	5.3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.9%	2.3%	6.3%	10.1%	6.2%	6.2%	0.0%	5.6%	7.9%	6.3%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	40.9%	22.4%	42.4%	42.4%	0.0%	15.3%	18.6%	14.2%

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

Total Operating Revenue		96 841	114 201	126 014	138 093	162 183	162 183	–	144 213	136 129	144 561
Total Operating Expenditure		106 089	120 728	142 753	137 144	156 943	156 943	–	137 881	133 889	142 226
Operating Performance Surplus/(Deficit)		(9 248)	(6 527)	(16 739)	949	5 240	5 240	–	6 333	2 240	2 335
Cash and Cash Equivalents (30 June 2012)									16 253		
Revenue											
% Increase in Total Operating Revenue			17.9%	10.3%	9.6%	17.4%	0.0%	(100.0%)	(11.1%)	(5.6%)	6.2%
% Increase in Property Rates Revenue			59.8%	50.3%	(0.2%)	6.4%	0.0%	(100.0%)	5.3%	5.3%	5.3%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			57.3%	49.1%	0.0%	6.2%	0.0%	(100.0%)	5.3%	5.3%	5.3%
Expenditure											
% Increase in Total Operating Expenditure			13.8%	18.2%	(3.9%)	14.4%	0.0%	(100.0%)	(12.1%)	(2.9%)	6.2%
% Increase in Employee Costs			10.1%	8.5%	20.5%	(2.7%)	0.0%	(100.0%)	8.8%	6.5%	6.5%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)				135426.8251	286762.9587				344366.6805		
Average Cost Per Councillor (Remuneration)				296578	329600.937				349607.5315		
R&M % of PPE		0.9%	2.3%	6.3%	10.1%	6.2%	6.2%		5.6%	7.9%	6.3%
Asset Renewal and R&M as a % of PPE		1.0%	2.0%	11.0%	200.0%	860.0%	860.0%		154.0%	127.0%	125.0%
Debt Impairment % of Total Billable Revenue		16.8%	11.1%	6.6%	12.1%	11.4%	11.4%	0.0%	7.3%	7.3%	7.3%
Capital Revenue											
Internally Funded & Other (R'000)		1 905	3 647	2 913	5 608	1 940	1 940	–	6 333	1 057	1 087
Borrowing (R'000)		–	10 171	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)		24 763	23 484	19 475	24 793	34 242	34 242	–	26 348	21 379	28 782
Internally Generated funds % of Non Grant Funding		100.0%	27.4%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	72.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		92.9%	62.6%	87.0%	81.6%	94.6%	94.6%	0.0%	80.6%	95.3%	96.4%
Capital Expenditure											
Total Capital Programme (R'000)		26 667	37 501	22 388	30 401	36 182	36 182	–	32 681	22 436	29 869
Asset Renewal		–	–	9 164	6 800	15 350	15 350	–	5 018	4 163	4 254
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	40.9%	22.4%	42.4%	42.4%	0.0%	15.3%	18.6%	14.2%
Cash											
Cash Receipts % of Rate Payer & Other		65.4%	47.7%	86.0%	70.3%	84.7%	84.7%	0.0%	158.8%	158.8%	158.8%
Cash Coverage Ratio		0	0	0	0	0	0	–	0	0	0
Borrowing											
Credit Rating (2009/10)									0		
Capital Charges to Operating		2.9%	3.8%	4.8%	0.6%	0.0%	0.0%	0.0%	1.5%	1.7%	1.6%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Surplus/(Deficit)		(9 200)	(11 134)	5 310	(28 486)	(22 867)	(22 867)	–	(18 296)	(18 064)	(19 019)
Free Services											
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance											
Total Operating Revenue		96 841	114 201	126 014	138 093	162 183	162 183	–	144 213	136 129	144 561
Total Operating Expenditure		106 089	120 728	142 753	137 144	156 943	156 943	–	137 881	133 889	142 226
Surplus/(Deficit) Budgeted Operating Statement		(9 248)	(6 527)	(16 739)	949	5 240	5 240	–	6 333	2 240	2 335
Surplus/(Deficit) Considering Reserves and Cash Backing		(9 200)	(11 134)	5 310	(28 486)	(22 867)	(22 867)	–	(18 296)	(18 064)	(19 019)
MTREF Funded (1) / Unfunded (0)	15	0	0	1	0	0	0	1	0	0	0
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✓	✗	✗	✗	✓	✗	✗	✗

EC126 Ngqushwa - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:										
Financial year valuation used					20120107			20120107		
Municipal by-laws s6 in place? (Y/N)	2				Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)					Yes			Yes		
Municipal partnership s38 used? (Y/N)					No	No	No	No	No	No
No. of assistant valuers (FTE)	3				No	No	No	1	1	1
No. of data collectors (FTE)	3				No	No	No	–	–	–
No. of internal valuers (FTE)	3				No	No	No	1	1	1
No. of external valuers (FTE)	3				1	1	1	–	–	–
No. of additional valuers (FTE)	4				None	None	None	–	–	–
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5				6 230	6 230	6 230	6 268	6 268	6 268
No. of sectional title values	5				3	3	3	38	38	38
No. of unreasonably difficult properties s7(2)					1 302	1 302	1 302	–	–	–
No. of supplementary valuations					1	1	1	1	1	1
No. of valuation roll amendments					1	1	1	1	1	1
No. of objections by rate payers					25	25	25	25	25	25
No. of appeals by rate payers					1	1	1	1	1	1
No. of successful objections	8				25	25	25	25	25	25
No. of successful objections > 10%	8				–	–	–	–	–	–
Supplementary valuation					1	1	1	1	1	1
Public service infrastructure value (Rm)	5				0	0	0	0	0	0
Municipality owned property value (Rm)					111	111	111	111	111	111
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)					0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)					0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)					0	0	0	0	0	0
Valuation reductions-public worship (Rm)					–	–	–	–	–	–
Valuation reductions-other (Rm)					1	1	1	1	1	1
Total valuation reductions:		–	–	–	1	1	1	1	1	1
Total value used for rating (Rm)	5									
Total land value (Rm)	5				–	–	–	–	–	–
Total value of improvements (Rm)	5									
Total market value (Rm)	5				991	991	991	991	991	991
Rating:										
Residential rate used to determine rate for other categories? (Y/N)					No			No		
Differential rates used? (Y/N)	5				Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)					Yes	Yes	Yes	Yes		
Special rating area used? (Y/N)					No			No		
Phasing-in properties s21 (number)					None	No	No	None		
Rates policy accompanying budget? (Y/N)					Yes			Yes		
Fixed amount minimum value (R'000)					None			None		
Non-residential prescribed ratio s19? (%)					No			No		
Rate revenue:										
Rate revenue budget (R '000)	6				19 515	19 515	19 515	19 515	19 515	19 515
Rate revenue expected to collect (R'000)	6				11 003	11 003	11 003	11 003	11 003	11 003
Expected cash collection rate (%)					7000.0%	800.0%	800.0%	7000.0%	800.0%	800.0%
Special rating areas (R'000)	7				–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)					107	107	107	107	107	107
Rebates, exemptions - other (R'000)					1 069	1 069	1 069	1 069	1 069	1 069
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	1 176	1 176	1 176	1 176	1 176	1 176

EC126 Ngqushwa - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2017/18																	
Valuation:																	
No. of properties		3 082	–	67	214	1 595	1 298	4	–	–	–	–	–	–	–	–	
No. of sectional title property values		41															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		80		2	1	27	1										
Supplementary valuation (Rm)		59 021 301	–	1 510 000	1 800 000	9 511 000											
No. of valuation roll amendments		80		2	1	27	1										
No. of objections by rate-payers																	
No. of appeals by rate-payers		80		2	1	27	1										
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)								0									
Valuation reductions-nature reserves/park (Rm)					0												
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		0															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2	1															
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	6.400000		6.400000	6.400000	6.400000	6.400000	6.400000									
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4	70.0%		70.0%	70.0%	70.0%	70.0%	70.0%									
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)					107												
Rebates, exemptions - other (R'000)		1 069															
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

EC126 Ngqushwa - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2018/19																	
Valuation:																	
No. of properties		3 100	–	67	214	1 595	1 298	4	–	–	–	–	–	–			
No. of sectional title property values		41															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		80		2	1	27	1										
Supplementary valuation (Rm)		59 021 301	–	1 510 000	1 800 000	9 511 000											
No. of valuation roll amendments		80		2	1	27	1										
No. of objections by rate-payers																	
No. of appeals by rate-payers		80		2	1	27	1										
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)								0									
Valuation reductions-nature reserves/park (Rm)					0												
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		0															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2	1															
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	6.400000		6.400000	6.400000	6.400000	6.400000	6.400000									
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4	70.0%		70.0%	70.0%	70.0%	70.0%	70.0%									
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)					107												
Rebates, exemptions - other (R'000)		1 069															
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		75 539	85 729	80 931	78 633	79 083	79 083	80 489	84 843	90 557
Local Government Equitable Share		71 805	82 854	77 921	73 615	73 615	73 615	75 488	80 838	86 067
Finance Management		1 800	1 875	2 010	1 531	1 531	1 531	1 480		
Municipal Systems Improvement		934	–	–	2 345	2 345	2 345	2 415	2 880	3 312
EPWP Incentive		1 000	1 000	1 000		–	–			
		–	–	–		–	–			
		–	–	–		–	–			
pmu		–	–	–	1 142	1 592	1 592	1 106	1 125	1 178
Provincial Government:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–			
		–	–	–	–	–	–			
		–	–	–	–	–	–			
		–	–	–	–	–	–			
		–	–	–	–	–	–			
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–			
		–	–	–	–	–	–			
Other grant providers:		200	–	6 650	382	424	424	446	470	495
Ceta		–	–	6 300	74	74	74	78	82	86
Cogta		–								
library		200	–	350	308	350	350	369	388	409
Total Operating Transfers and Grants	5	75 739	85 729	87 581	79 015	79 507	79 507	80 935	85 313	91 052
Capital Transfers and Grants										
National Government:		30 615	23 484	20 761	21 691	30 241	30 241	21 016	21 379	22 382
Municipal Infrastructure Grant (MIG)		27 454	23 484	20 761	21 691	30 241	30 241	21 016	21 379	22 382
		–	–	–	–	–	–			
		–	–	–	–	–	–			
		–	–	–	–	–	–			
		–	–	–	–	–	–			
Sports and recreation		3 161	–	–	–	–	–			
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]		–	–	–	–	–	–			
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–			
		–	–	–	–	–	–			
Other grant providers:		–	–	4 000	3 000	3 000	3 000	5 332	–	6 400
Ceta		–	–	–	–	–	–			
energy		–	–	4 000	3 000	3 000	3 000	5 332		6 400
Total Capital Transfers and Grants	5	30 615	23 484	24 761	24 691	33 241	33 241	26 348	21 379	28 782
TOTAL RECEIPTS OF TRANSFERS & GRANTS		106 354	109 213	112 342	103 706	112 748	112 748	107 283	106 692	119 834

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

EC126 Ngqushwa - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		75 539	85 729	80 931	78 633	79 083	79 083	80 489	84 843	90 557
Local Government Equitable Share		71 805	82 854	77 921	73 615	73 615	73 615	75 488	80 838	86 067
Finance Management		1 800	1 875	2 010	1 531	1 531	1 531	1 480		
Municipal Systems Improvement		934	–	–	2 345	2 345	2 345	2 415	2 880	3 312
EPWP Incentive		1 000	1 000	1 000		–	–			
		–	–	–		–	–			
		–	–	–		–	–			
pmu		–	–	–	1 142	1 592	1 592	1 106	1 125	1 178
Provincial Government:		–	–	–	–	–	–	–	–	–
0										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		200	–	6 650	382	424	424	446	470	495
Ceta		–	–	6 300	74	74	74	78	82	86
Cogta		–								
library		200	–	350	308	350	350	369	388	409
library		75 739	85 729	87 581	79 015	79 507	79 507	80 935	85 313	91 052
Capital expenditure of Transfers and Grants										
National Government:		30 615	23 484	20 761	21 691	30 241	30 241	21 016	21 379	22 382
Municipal Infrastructure Grant (MIG)		27 454	23 484	20 761	21 691	30 241	30 241	21 016	21 379	22 382
		–	–	–	–	–	–			
		–	–	–	–	–	–			
		–	–	–	–	–	–			
		–	–	–	–	–	–			
Sports and recreation		3 161	–	–	–	–	–			
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	4 000	3 000	3 000	3 000	5 332	–	6 400
Ceta		–	–	–	–	–	–			
energy		–	–	4 000	3 000	3 000	3 000	5 332		6 400
Total capital expenditure of Transfers and Grants		30 615	23 484	24 761	24 691	33 241	33 241	26 348	21 379	28 782
TOTAL EXPENDITURE OF TRANSFERS AND GRAN		106 354	109 213	112 342	103 706	112 748	112 748	107 283	106 692	119 834

EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 297	6 832	6 503	7 973	7 961	7 961	8 454	8 979	9 536
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		331	331	336	331	331	331	350	376	400
Cellphone Allowance		595	595	605	595	595	595	633	672	714
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		7 224	7 758	7 444	8 899	8 887	8 887	9 439	10 026	10 650
% increase	4		7.4%	(4.0%)	19.5%	(0.1%)	–	6.2%	6.2%	6.2%
Senior Managers of the Municipality	2									
Basic Salaries and Wages										
Pension and UIF Contributions					–	–	–	–	–	–
Medical Aid Contributions					–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Municipal Staff										
Basic Salaries and Wages		34 945	39 218	49 452	53 860	52 196	52 196	57 589	61 333	65 319
Pension and UIF Contributions		390	390	302	390	390	390	415	442	471
Medical Aid Contributions		1 929	1 929	–	1 929	1 929	1 929	2 054	2 188	2 330
Overtime		426	426	222	426	426	426	454	483	515
Performance Bonus		2 748	2 748	1 477	2 748	2 748	2 748	3 347	3 565	3 796
Motor Vehicle Allowance	3	1 773	1 773	–	1 773	1 773	1 773	1 888	2 011	2 141
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	173	172	–	173	172	172	183	195	208
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		717	718	–	717	718	718	765	814	867
Long service awards		330	423	415	500	500	500	112	119	127
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		43 430	47 797	51 868	62 514	60 852	60 852	66 807	71 150	75 774
% increase	4		10.1%	8.5%	20.5%	(2.7%)	–	9.8%	6.5%	6.5%
Total Parent Municipality		50 654	55 555	59 313	71 414	69 739	69 739	76 247	81 176	86 424
			9.7%	6.8%	20.4%	(2.3%)	–	9.3%	6.5%	6.5%

EC126 Ngqushwa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		685 802		28 499			714 302
Chief Whip								–
Executive Mayor			650 267		245 579			895 846
Deputy Executive Mayor			–	–	–			–
Executive Committee			1 408 562		126 633			1 535 195
Total for all other councillors			5 709 619	136 047	448 395			6 294 061
Total Councillors	8	–	8 454 250	136 047	849 106			9 439 403
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 299 827					1 299 827
Chief Finance Officer			1 129 143					1 129 143
Senior Manager Technical			1 106 613					1 106 613
Senior Manager Corporate			1 106 613					1 106 613
Senior Manager Community Servicesl			1 106 613					1 106 613
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	5 748 808	–	–	–		5 748 808

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

EC126 Ngqushwa - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		25	25	25	27	–	27	27	2	25
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	5	5	6	–	6	5	–	5
Other Managers	7	26	26	26	20	15	5	21	16	5
Professionals		*109*	*109*	*109*	*3*	*3*	–	*38*	*37*	*1*
Finance		4	4	4	2	2	–	14	14	
Spatial/town planning		2	2	2				2	2	
Information Technology		1	1	1	1	1	–	1	1	
Roads		1	1	1						
Electricity		3	3	3				1	1	
Water										
Sanitation										
Refuse		44	44	44				5	5	
Other		54	54	54				15	14	1
Technicians		*14*	*14*	*14*	*32*	*32*	–	*10*	*10*	–
Finance										
Spatial/town planning										
Information Technology					1	1	–	2	2	
Roads					3	3	–			
Electricity					–	–	–			
Water										
Sanitation										
Refuse										
Other		14	14	14	28	28	–	8	8	
Clerks (Clerical and administrative)		10	10	10	66	64	2	26	26	
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		15	15	15	14	14	–	12	12	
Elementary Occupations					77	77	–	82	82	
TOTAL PERSONNEL NUMBERS	9	204	204	204	245	205	40	221	185	36

EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source																
Property rates		2 398	2 398	2 398	2 398	2 398	2 398	2 398	2 398	2 398	2 398	2 398	2 398	28 780	30 305	31 911
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–	755	755	795	838
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		48	48	48	48	48	48	48	48	48	48	48	48	572	603	634
Interest earned - external investments		225	225	225	225	225	225	225	225	225	225	225	225	2 702	2 845	2 996
Interest earned - outstanding debtors		362	362	362	362	362	362	362	362	362	362	362	362	4 343	4 573	4 816
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		325	325	325	325	325	325	325	325	325	325	325	325	3 900	4 085	4 302
Licences and permits		187	187	187	187	187	187	187	187	187	187	187	187	2 249	2 368	2 494
Agency services		42	42	42	42	42	42	42	42	42	42	42	42	509	536	565
Transfers and subsidies		7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	95 935	85 313	91 052
Other revenue		372	372	372	372	372	372	372	372	372	372	372	372	4 468	4 705	4 954
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and con		11 955	11 955	11 955	11 955	11 955	11 955	11 955	11 955	11 955	11 955	11 955	12 710	144 213	136 129	144 681
Expenditure By Type																
Employee related costs		5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	66 807	71 150	75 774
Remuneration of councillors		787	787	787	787	787	787	787	787	787	787	787	787	9 439	10 026	10 650
Debt impairment		181	181	181	181	181	181	181	181	181	181	181	181	2 170	2 285	2 406
Depreciation & asset impairment		1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	15 053	15 851	16 691
Finance charges		175	175	175	175	175	175	175	175	175	175	175	175	2 100	2 211	2 328
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials		159	159	159	159	159	159	159	159	159	159	159	159	1 911	1 998	2 104
Contracted services		1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	23 482	14 211	15 237
Transfers and subsidies		2	2	2	2	2	2	2	2	2	2	2	2	25	27	28
Other expenditure		1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	16 893	16 131	17 008
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		11 490	11 490	11 490	11 490	11 490	11 490	11 490	11 490	11 490	11 490	11 490	11 490	137 881	133 889	142 228
Surplus/(Deficit)		465	465	465	465	465	465	465	465	465	465	465	1 220	6 333	2 240	2 335
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	26 348	21 379	28 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	3 416	32 681	23 619	31 117
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	2 660	3 416	32 681	23 619	31 117

EC126 Ngqushwa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance and Administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Energy services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		1	1	1	1	1	1	1	1	1	1	1	1	10	–	–
Vote 2 - Finance and Administration		359	359	359	359	359	359	359	359	359	359	359	359	4 308	4 536	4 776
Vote 3 - Finance and Administration		359	359	359	359	359	359	359	359	359	359	359	(3 949)	–	–	–
Vote 4 - Community and Social Services		125	125	125	125	125	125	125	125	125	125	125	125	1 500	4 500	5 285
Vote 5 - Energy services		444	444	444	444	444	444	444	444	444	444	444	444	5 332	–	6 400
Vote 6 - Road Transport		1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	19 616	13 400	13 408
Vote 7 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		1	1	1	1	1	1	1	1	1	1	1	1	15	–	–
Vote 9 - Sport and Recreation		158	158	158	158	158	158	158	158	158	158	158	158	1 900	–	–
Vote 10 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Null		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	(1 225)	32 681	22 436	29 869
Total Capital Expenditure	2	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	(1 225)	32 681	22 436	29 869

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

EC126 Ngqushwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source													1		
Property rates	4 900	4 900	4 900	4 900	4 900	4 900	4 900	4 900	4 900	4 900	4 900	4 900	58 798	61 893	65 173
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	126	126	126	126	126	126	126	126	126	126	126	126	1 511	1 591	1 675
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	77	77	77	77	77	77	77	77	77	77	77	77	928	978	1 030
Interest earned - external investments	225	225	225	225	225	225	225	225	225	225	225	225	2 702	2 845	2 996
Interest earned - outstanding debtors	362	362	362	362	362	362	362	362	362	362	362	362	4 343	4 573	4 816
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	325	325	325	325	325	325	325	325	325	325	325	325	3 900	4 085	4 302
Licences and permits	187	187	187	187	187	187	187	187	187	187	187	187	2 249	2 368	2 484
Agency services	42	42	42	42	42	42	42	42	42	42	42	42	509	536	565
Transfer receipts - operational	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	95 935	85 313	91 052
Other revenue	372	372	372	372	372	372	372	372	372	372	372	372	4 468	4 705	4 854
Cash Receipts by Source	14 612	14 612	14 612	14 612	14 612	14 612	14 612	14 612	14 612	14 612	14 612	14 612	175 343	168 887	179 055
Other Cash Flows by Source															
Transfer receipts - capital	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	26 348	21 379	28 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(2 594)	(2 594)	(2 594)	(2 594)	(2 594)	(2 594)	(2 594)	(2 594)	(2 594)	(2 594)	(2 594)	(2 594)	(31 130)	(33 941)	–
Total Cash Receipts by Source	14 213	14 213	14 213	14 213	14 213	14 213	14 213	14 213	14 213	14 213	14 213	14 213	170 561	156 325	207 837
Cash Payments by Type															
Employee related costs	5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	5 567	66 807	71 150	75 774
Remuneration of councillors	787	787	787	787	787	787	787	787	787	787	787	787	9 439	10 026	10 650
Finance charges	175	175	175	175	175	175	175	175	175	175	175	175	2 100	2 211	2 328
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	159	159	159	159	159	159	159	159	159	159	159	159	1 911	1 998	2 104
Contracted services	1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	23 482	14 211	15 237
Transfers and grants - other municipalities	2	2	2	2	2	2	2	2	2	2	2	2	25	27	28
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	372	372	372	372	372	372	372	372	372	372	372	14 967	19 083	18 418	19 414
Cash Payments by Type	9 019	9 019	9 019	9 019	9 019	9 019	9 019	9 019	9 019	9 019	9 019	23 614	122 828	118 038	125 535
Other Cash Flows/Payments by Type															
Capital assets	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	32 681	22 436	29 869
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	26 338	155 508	140 474	165 404
NET INCREASE/(DECREASE) IN CASH HELD	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	(12 124)	15 053	15 851	42 433
Cash/cash equivalents at the month/year begin:	1 200	3 671	6 141	8 612	11 083	13 553	16 024	18 494	20 965	23 436	25 906	28 377	1 200	16 253	32 103
Cash/cash equivalents at the month/year end:	3 671	6 141	8 612	11 083	13 553	16 024	18 494	20 965	23 436	25 906	28 377	16 253	16 253	32 103	64 536

EC126 Ngqushwa - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		24 763	15 300	19 227	16 061	16 269	16 269	21 607	10 263	16 635
Roads Infrastructure		24 763	15 300	14 218	12 277	11 928	11 928	15 300	9 236	9 154
Roads		24 763	15 300	14 218	12 091	11 827	11 827	15 200	9 131	9 043
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	185	101	101	100	105	111
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	4 000	3 000	3 900	3 900	5 332	–	6 400
Capital Spares		–	–	4 000	3 000	3 900	3 900	5 332	–	6 400
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	1 009	641	441	441	975	1 027	1 081
Data Centres		–	–	–	130	–	–	975	1 027	1 081
Core Layers		–	–	–		–	–	–	–	–
Distribution Layers		–	–	–	511	441	441	–	–	–
Capital Spares		–	–	1 009	–	–	–	–	–	–
Community Assets		–	8 986	5 784	3 258	3 065	3 065	2 700	4 500	5 285
Community Facilities		–	8 986	4 728	3 258	2 978	2 978	1 500	4 500	5 285
Halls		–	8 986	4 728	2 800	2 978	2 978	1 500	4 500	5 285
Centres		–	–	–	320			–	–	–
Cemeteries/Crematoria		–	–	–	138	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	1 056	–	87	87	1 200	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	1 056	–	87	87	1 200	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	500	–	–	–	–	–
Monuments		–	–	–	500	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Other assets		1 905	13 151	6 112	–	–	–	–	–	–
Operational Buildings		1 905	13 151	6 112	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Capital Spares		1 905	13 151	6 112	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	10	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	10	–	–	–	–	–
Intangible Assets		–	65	429	674	303	303	425	448	471
Servitudes		–	65	429	–	–	–	–	–	–
Licences and Rights		–	–	–	674	303	303	425	448	471
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	674	303	303	425	448	471
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	61	212	212	300	316	333
Computer Equipment		–	–	–	61	212	212	300	316	333
Furniture and Office Equipment		–	–	–	980	39	39	265	269	283
Furniture and Office Equipment		–	–	–	980	39	39	265	269	283
Machinery and Equipment		–	–	–	657	195	195	118	108	114
Machinery and Equipment		–	–	–	657	195	195	118	108	114
Transport Assets		–	–	–	1 400	750	750	2 250	2 369	2 495
Transport Assets		–	–	–	1 400	750	750	2 250	2 369	2 495
Libraries		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	26 667	37 501	31 552	23 601	20 832	20 832	27 665	18 272	25 615

EC126 Ngqushwa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	9 164	6 800	15 350	15 350	4 316	4 163	4 254
Roads Infrastructure		–	–	9 164	6 800	15 350	15 350	4 316	4 163	4 254
Roads		–	–	9 164	6 800	15 350	15 350	4 316	4 163	4 254
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	700	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	700	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	700	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing	1	–	–	9 164	6 800	15 350	15 350	5 016	4 163	4 254

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

EC126 Ngqushwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		418	1 578	5 465	1 111	1 431	1 431	850	896	943
Roads Infrastructure		418	889	3 115	892	1 001	1 001	624	657	692
Roads		418	889	3 115	892	1 001	1 001	624	657	692
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	689	2 350	219	430	430	226	238	251
Power Plants		–	–	–	219	430	430	226	238	251
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	689	2 350	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	19	–	–	–	–	–
Other assets		907	2 184	5 207	267	101	101	131	138	145
Operational Buildings		907	2 184	5 207	267	101	101	131	138	145
Municipal Offices		–	–	–	267	101	101	131	138	145
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		907	2 184	5 207	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	125	121	121	78	82	87
Computer Equipment		–	–	–	125	121	121	78	82	87
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	150	–	–
Machinery and Equipment		–	–	–	–	–	–	150	–	–
Transport Assets		–	–	–	1 464	560	560	600	632	665
Transport Assets		–	–	–	1 464	560	560	600	632	665
Libraries		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	1 325	3 811	10 672	2 987	2 213	2 213	1 810	1 748	1 840

EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Depreciation by Asset Class/Sub-class										
Infrastructure		20 188	13 652	16 756	13 228	13 228	–	5 875	6 187	6 515
Roads Infrastructure		20 188	13 652	16 756	7 028	7 028	–	3 401	3 581	3 771
Roads		20 188	13 652	16 756	7 028	7 028	–	3 401	3 581	3 771
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	500	500	–	527	554	584
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	500	500	–	527	554	584
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	5 500	5 500	–	1 948	2 051	2 160
Capital Spares		–	–	–	5 500	5 500	–	1 948	2 051	2 160
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	200	200	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	200	200	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	2 700	2 700	–	211	222	234
Community Facilities		–	–	–	2 700	2 700	–	211	222	234
Halls		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	2 700	2 700	–	211	222	234
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	1 850	1 850	–	2 843	2 994	3 152
Operational Buildings		–	–	–	1 850	1 850	–	2 843	2 994	3 152
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	1 850	1 850	–	2 843	2 994	3 152
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	263	277	292
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	263	277	292
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	263	277	292
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	284	299	315
Computer Equipment		–	–	–	–	–	–	284	299	315
Furniture and Office Equipment		–	–	–	–	–	–	105	111	117
Furniture and Office Equipment		–	–	–	–	–	–	105	111	117
Machinery and Equipment		–	–	–	–	–	–	3 892	4 098	4 315
Machinery and Equipment		–	–	–	–	–	–	3 892	4 098	4 315
Transport Assets		–	–	–	–	–	–	1 580	1 663	1 751
Transport Assets		–	–	–	–	–	–	1 580	1 663	1 751
Libraries		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	20 188	13 652	16 756	17 778	17 778	–	15 053	15 851	16 691

EC126 Ngqushwa - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
Capital expenditure	1							
Vote 1 - Executive and Council		10	–	–				
Vote 2 - Finance and Administration		4 308	4 536	4 776				
Vote 3 - Finance and Administration		–	–	–				
Vote 4 - Community and Social Services		1 500	4 500	5 285				
Vote 5 - Energy services		5 332	–	6 400				
Vote 6 - Road Transport		19 616	13 400	13 408				
Vote 7 - Other		–	–	–				
Vote 8 - Planning and Development		15	–	–				
Vote 9 - Sport and Recreation		1 900	–	–				
Vote 10 - Housing		–	–	–				
Vote 11 - Internal Audit		–	–	–				
Vote 12 - Waste Management		–	–	–				
Vote 13 - Waste Water Management		–	–	–				
Vote 14 - Null		–	–	–				
Vote 15 - Null		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		32 681	22 436	29 869	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Finance and Administration								
Vote 3 - Finance and Administration								
Vote 4 - Community and Social Services								
Vote 5 - Energy services								
Vote 6 - Road Transport								
Vote 7 - Other								
Vote 8 - Planning and Development								
Vote 9 - Sport and Recreation								
Vote 10 - Housing								
Vote 11 - Internal Audit								
Vote 12 - Waste Management								
Vote 13 - Waste Water Management								
Vote 14 - Null								
Vote 15 - Null								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		32 681	22 436	29 869	–	–	–	–

EC128 Ngqushwa - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2018-2019

[illegible]

PART THREE

8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Misiwe M. Mpahlwa** the **Municipal Manager** of **Ngqushwa Local Municipality (EC 126)** certify that the Final Budget and supporting documentation for the 2018/19 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Final Budget and supporting documentations are consistent with the Final Integrated Development Plan of the Municipality.

Signature: ....

Date: 14/06/2018..........................

9. MUNICIPAL BUDGET LOCKING CERTIFICATE

Certification that the adopted budget for 2018/19 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 67 dated 12 March 2013)

I, Misiwe M Mphahlwa, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify thatat the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name M.P. MPAHLWA

Municipal manager of NGQUSHWA LOCAL MUNICIPALITY
(name and demarcation code of municipality)

Signature M.P. Mphahlwa

Date 31/05/2018

This certificate must be submitted to National Treasury on the following email address: lgdocuments@treasury.gov.za.

Also send copies to the *Auditor General* and the relevant provincial treasury